

EXHIBIT C

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118TH CONGRESS
2D SESSION

H. R. 9045

To amend title 31, United States Code, to exempt entities subject to taxation under section 528 of the Internal Revenue Code of 1986 from certain beneficial ownership reporting requirements.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 2024

Mr. McCORMICK (for himself, Mr. LOUDERMILK, and Mr. WEBER of Texas) introduced the following bill; which was referred to the Committee on Financial Services

A BILL

To amend title 31, United States Code, to exempt entities subject to taxation under section 528 of the Internal Revenue Code of 1986 from certain beneficial ownership reporting requirements.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Community Associa-
5 tion Reporting Exemption Act”.

6 **SEC. 2. EXEMPTION.**

7 Section 5336(a)(11)(B)(xix) of title 31, United
8 States Code, is amended—

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1 (1) in subclause (II), by striking “or” at the
2 end;

3 (2) in subclause (III), by adding “or” at the
4 end; and

5 (3) by adding at the end the following:

6 “(IV) entity subject to taxation
7 under section 528 of the Internal Rev-
8 enue Code of 1986;”.

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